1	2	3	4	5	6	7
16.	Punjab & Haryana	12.239	13.834	18.379	23.491	29.684
17.	Rajasthan	15.333	17.157	16.918	17.925	19.549
18.	Sikkim	2	4	7	2	6
	Total	265.505	280.507	310.148	336.358	309.790

Pendency of Cases in the Supreme Court

Year	Admission Matters	Regular Matters	Total
1991	60.354	44.582	1.04.936
1992	62.316	35.220	97.536
1993	37.549	21.245	58.794
1994	30.967	21.983	52.950
1995 (As on 1.12.95)	15.811	21.357	37.168

Tax Holiday

446. SHRI KASHIRAM RANA

SHRIMATI BHAVANA BEN DEVRAJ BHAI CHIKHALIA :

Will the Minister of FINANCE be pleased to state :

(a) whether any proposal from Government of Gujarat for reconsidering the backwardness of Taluka instead of District as a whole, as a parameter for sanctioning of Tax Holiday under section 80-IA of Income Tax Act, 1961 is pending with the Union Government;

(b) if so, the stage at which this proposal is pending; and

(c) the time by which it is likely to be decided?

THE MINISTER OF FINANCE (SHRI P CHIDAMBARAM) : (a) Yes, Sir.

(b) and (c). A Study Group was constituted in the Ministry of Finance to examine the feasibility of this proposal while identifying the backward areas. The report of the Study Group is under the consideration of the Government.

[Translation]

Cases Under Income Tax Tribunals

447. SHRI VIJAY KUMAR KHANDELWAL : Will the Minister of LAW AND JUSTICE be pleased to state :

(a) the year-wise details of the cases pending with the Income Tax Tribunal for the last three years;

(b) the number of cases pending in respect of which Government has appealed; and

(c) the amount of income-tax due in respect of pending cases?

THE MINISTER OF STATE OF THE DEPARTMENT OF LEGAL AFFAIRS, LEGISLATIVE DEPARTMENT AND DEPARTMENT OF JUSTICE (SHRI RAMAKANT D. KHALAP) : (a) A statement is enclosed.

(b) The number of cases pending before the Income-tax Appellate Tribunal in respect of which Government has appealed was 1,56,040 as on 1.10.1996.

(c) The Income-tax Appellate Tribunl does not maintain any statistics regarding tax effect involved on the appeals filed before it.

STATEMENT

Year-wise Details of the cases pending with the Income Tax Appellate Tribunal for more than 3 years

Year	Appeals	Ref. Applications	Total
1	2	3	4
1975	1	-	1
1976	1	-	1
1979	5	1	6
1980	7	-	7
1981	13	-	13
1982	31	-	31
1983	147	-	147
1984	117	1	118
1985	189	4	193
1986	306	2	308
1987	606	3	609
1988	2557	74	2631